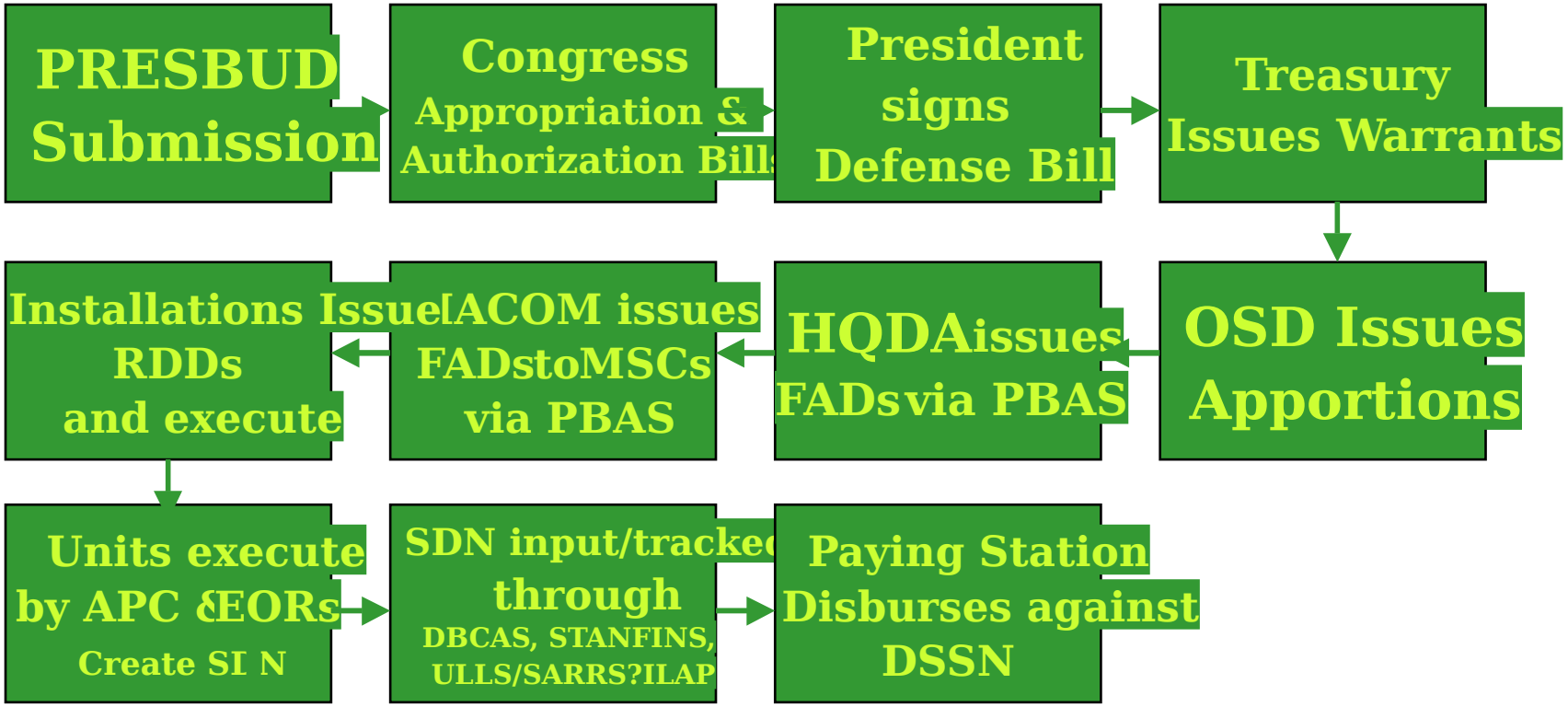
Tactical Unit Budget Administration

- Task: Design an APC Master File to administer a Unit’s budget.

- Conditions:. Given a Division MTOE, align MDEPs, AMSCOs, to APCs for each unit.

- Standards: Students design and manage an APC file for administering a budget

Flow of Funds



Commitment
Obligation
Accrued Expenditure

Disbursement

Funding Authorization Document

APPROPRIATION: 2192020 OMA	**FUNDING ALLOWANCE DOCUMENT**	05OCT98	12:15:20 PAGE 1
ISSUED TO: 55TH ID (M) AJKG-C FT STEWART,GA 31314-0000	ISSUED BY: HQ USA FORSCOM AFCO-PB FT MCPHERSON, GA 30330-6000	SUSPENSE NUMBER 2020-99-9505-99763497	ADVICE NUMBER 99760940
ALLOTMENT SERIAL FISCAL STATION 9505 S09076	EFFECTIVE DATE ISSUE DATE 15OCT98 05OCT98	AGENCY SVC SERIAL 76	AUTHORITY CHANGE 2020-99-9505-76-00002
SECTION A PROGRAM/BUDGET ACT	PREVIOUS BALANCE	INCREASE/DECREASE	REVISED NET AMOUNT
DIRECT 110000	171,154,000.00	20,000,000.00	191,154,000.00
120000	1,271,000.00	0.00	1,271,000.00
210000	4,009,000.00	0.00	4,009,000.00
410000	1,459,000.00	0.00	1,459,000.00
420000	5,123,000.00	0.00	5,123,000.00
430000	113,000.00	0.00	113,000.00
440000	4,000.00	0.00	4,000.00
TOTAL DIRECT	183,133,000.00	20,000,000.00	203,133,000.00
REIMB 1170000	870,000.00	0.00	870,000.00
TOTAL REIMB	870,000.00	0.00	870,000.00
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TOTAL	184,003,000.00	20,000,000.00	204,003,000.00
SECTION B ALLOTMENT BY QTR	NET CHANGE QTR 1	DIRECT: 69,343,000.00	REIMB: 321,000.00
QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
DIRECT 69,343,000.00	0.00	0.00	0.00
REIMB 321,000.00	0.00	0.00	0.00
TOTAL 69,664,000.00	0.00	0.00	0.00
SECTION C LIMITATIONS CEILINGS/FLOORS	PREVIOUS BALANCE	INCREASE/DECREASE	REVISED NET AMOUNT
DIRECT 0012 110000	5,000.00	0.00	5,000.00
440000	4,000.00	0.00	4,000.00
PA 430000	113,000.00	0.00	113,000.00
REIMB TRPK 117000	870,000.00	0.00	870,000.00
SECTION D MANAGEMENT INFORMATION	PREVIOUS BALANCE	INCREASE/DECREASE	REVISED NET AMOUNT
DIRECT	0.00	0.00	0.00
REIMB	0.00	0.00	0.00

Funding Authorization Document

- Sent through PBAS
- How funds are passed from HQDA to:
  - MACOMs
  - Subordinate Commands
  - Installation/Units
- Lists funds that are/have:
  - Direct Obligating Authority (DOA)
  - Funded Reimbursement Authority (FRA)
  - Permits Automatic Reimbursement Authority (ARA)
- Provides specifics on:
  - funding levels by SAG
  - limitations
  - restrictions
  - directives (footnotes)
  - purpose (footnotes)

APPROPRIATION: 2102020 OMA	FUNDING ALLOWANCE DOCUMENT	05OCT98	12:15:20 PAGE 1
ISSUED TO: SSTH ID (M) A3KG-C FT STEWART,GA 31314-0000	ISSUED BY: HQ USA FORSCOM AFCO-PB FT MCPHERSON, GA 30330-6000	SUSPENSE NUMBER 2020-99-9505-99763497	ADVICE NUMBER 99760940
ALLOTMENT SERIAL 9505 / FISCAL STATION 509076	EFFECTIVE DATE 15OCT98 / ISSUE DATE 05OCT98	AGENCY 76 / SVC SERIAL	AUTHORITY CHANGE 2020-99-9505-76-00002
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410000	1,459,000.00	0.00	1,459,000.00
420000	5,123,000.00	0.00	5,123,000.00
430000	113,000.00	0.00	113,000.00
440000	2,000.00	0.00	2,000.00
TOTAL DIRECT	183,133,000.00	20,000,000.00	203,133,000.00
REIMB 117000	870,000.00	0.00	870,000.00
TOTAL REIMB	870,000.00	0.00	870,000.00
TOTAL	184,003,000.00	20,000,000.00	204,003,000.00
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REIMB 321,000.00	0.00	0.00	0.00
TOTAL 69,664,000.00	0.00	0.00	0.00
SECTION C LIMITATIONS CEILINGS/FLOORS	PREVIOUS BALANCE	INCREASE/DECREASE	REVISED NET AMOUNT
DIRECT 0012 110000	5,000.00	0.00	5,000.00
PA 440000	4,000.00	0.00	4,000.00
PA 430000	113,000.00	0.00	113,000.00
REIMB TRPK 117000	870,000.00	0.00	870,000.00
SECTION D MANAGEMENT INFORMATION	PREVIOUS BALANCE	INCREASE/DECREASE	REVISED NET AMOUNT
DIRECT	0.00	0.00	0.00
REIMB	0.00	0.00	0.00

Align FAD to MDEP(s)

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Unit	APC	MDEP	AMSCO	AFP	54 ID (M) Staff	APC	MDEP	AMSCO	AFP
1 BDE					G-1				
3-78 IN					G-2				
3-79 IN					G-3				
3-4 AR					G-4				
HHC					G-5				
2 BDE					G-6				
3-80 IN					EO				
3-81 IN					CHAPLAIN				
3-25 AR					CHEM				
HHC					PAO				
3 BDE					SJA				
3-77 IN					SURGEON				
3-2 AR					CMDT				
3-3 AR					SGS				
AVN BDE					RM				
3/4 CAV					IG				
5-5 ATK									
3-54 LFT									
4-54 AV									
HHT									
DIVARTY									
1-77 FA									
2-77 FA									
3-77 FA									
4-77 FA									
HHB									
DIVENG									
1-1 EN									
2-1 EN									
3-1 EN									
HHC									
DISCOM									
5 FSB									
6 FSB									
7 FSB									
54 MSB									
HHC									
5-1 ADA									
5-4 MI									
194 SIG									
25 MP									
HHC 54 ID									
PAD									

Align FAD to MDEP(s)

- RMs take FAD data and turn it into information
- Review funding by SAG and align to MDEPs
- Determine if any restrictions exist in AMSCO/MDEP relationship
  - Flying Hour Program (VFHP)
  - JCS exercises (VJCS)
- Identify managerial guidance or directives

SAG 111011 $58 M

W54Y = $23 M
VFHP = $22 M
VFHM= $ 13 M

Align Funds to Units/Staff

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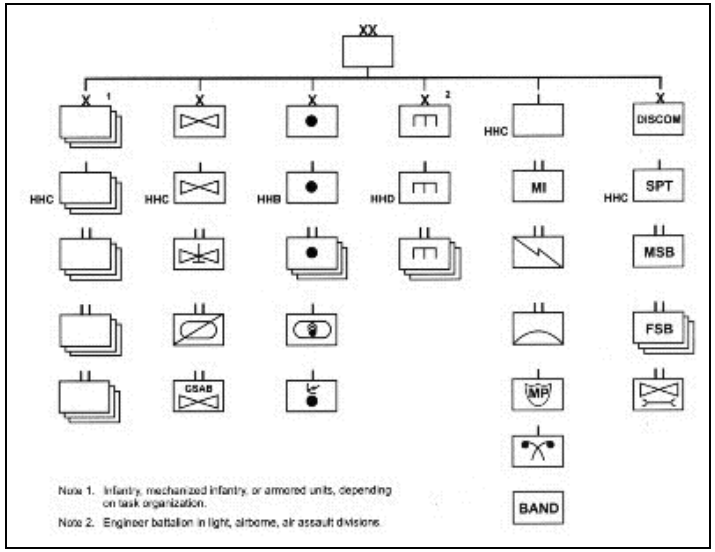
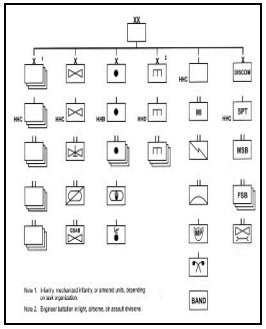


Align Funds to Units/Staff

- Take the funds received and apply to units,

events, training, staff, within MDEPs

- Apply resources received to budgeted requirements
- Identify shortfalls
- Input funding levels by APC into financial systems



Account Processing Code

- 4 or 6 alphanumeric code that represents an entire fund cite in financial systems
- Shortcut for RMs and Accountants
- Represents the accounting classification of a unit, task, event, etc.
- Used to charge expenses to a unit, task, event, etc.
- Cost capture tool for a unit, task, event, etc
- Links logistical, contracting, and other automated systems to financial systems

Logistics (SARRS): Unit DODAAC, UIC, ULLS fund code ~ system interface charges cost to ~ APC

Accounting Classification Review

21*2020 76-3106 111011 21T2 W54Y GRE1235TD11003 LWFX

S12123 $150.00

AMS

EOR

SDN

APC

AMT

Key dbCAS Input Fields

C:\COMMIT\COMMIT\DCAS.EXE

BDS-1-Direct COMMITMENT & OBL CANDIDATE INPUT
2nd Qtr 29 Mar 01 Input Add/Copy Mode

Records → 0

Date-Qtr	EOR	TA/ODC/LIC	APC	AMS
03/29-2		- -		

Document Number	Description	AMT	AUTO	PURGE
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Comment I	Comment II	Comment III

[Function Keys]

F3 - SI Candidate F4 - TA Override F6 - Lookup table

APC design

- Simple
  - Acronym
  - Name
  - Easily understood by all
- Directed
  - 1st digit is “M”, 2nd is BDE, 3rd is BN, 4th Class of supply
  - Length 4
  - Down to Battalion Level only
  - Maximum 2 per unit: 1 Stock fund & 1 Non-Stock fund
- Common Sense approach
- Can’t use letters I & O; is it I or 1?
- Have enough, but establish contingency APCs
- Realize you pay DFAS for the amount you have

APC design

54th ID (M): First digit is “M”. 1 BDE, NTC, WarFighter

- Simple
  - 1 BDE APC “M1BD”
  - NTC “MNTC”
  - Warfighter “MWFX”
- Directed
  - 1 BDE, 3-78 IN, TDY “M1AT”
  - NTC “M101”
  - Warfighter “MMM1”

- Use what all can recognize
- Publish and submit to DFAS and Logistics Community

Tracking Funding

- Commitment ledger (DCAS)
  - DCAS is your tool to enter commitments and submit candidates for obligations
  - Done by EOR, APC, SDN, Amount, AMSCO
- Obligations
  - STANFINS obligates what DCAS submits
  - STANFINS recognizes obligations and returns data to DCAS, by SDN
- Monitor DCAS/STANFINS obligations by:
  - AMSCO
  - APC
- Can Determine total obligations FYTD in seconds if DCAS maintained

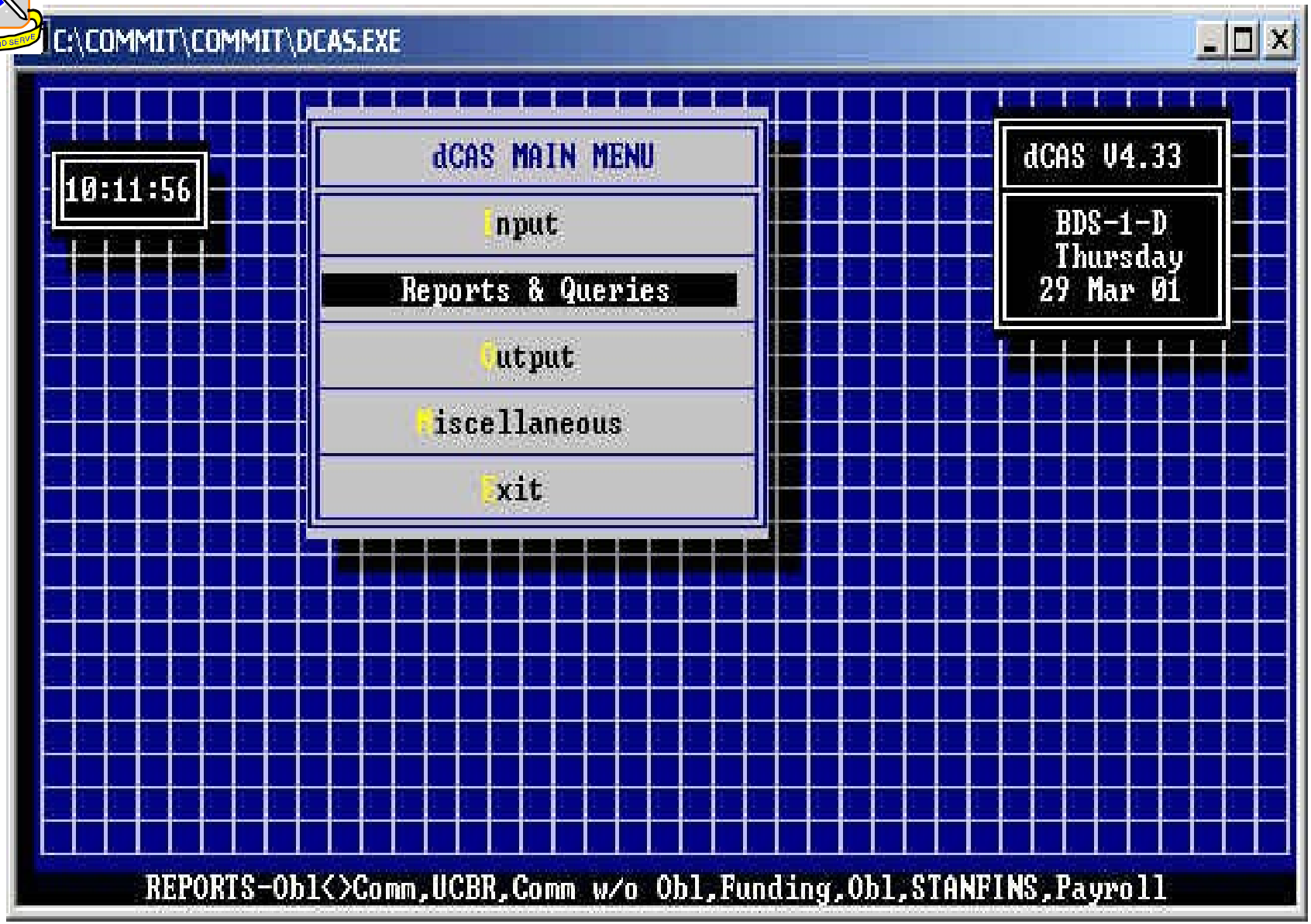
"RM, what has my G-3 spent so far this year, and on w

Reporting Execution

- Simple use of APCs
- Convert APC data into unit, staff, event information
- Total or by EOR type
- Graphically, Spreadsheet, Total Number?

"Sir, the G3 (APC MG30) has spent $87K so far:

$35K on TDY (EOR 2100)
42K on Contracts (EOR 2500)
10K on Supplies (EOR 2600)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Input
Reports & Queries
Output
Miscellaneous
Exit
dCAS V4.33
BDS-1-D
Thursday
29 Mar 01
REPORTS-Obl<>Comm,UCBR,Comm w/o Obl,Funding,Obl,STANFINS,Payroll

EXECUTION MANAGEMENT TOOLS

HOW CAN WE MEASURE EXECUTION DAY TO MONTHLY, QUARTERLY, AND ANNUALLY?

- COMPARE OBLIGATIONS TO:

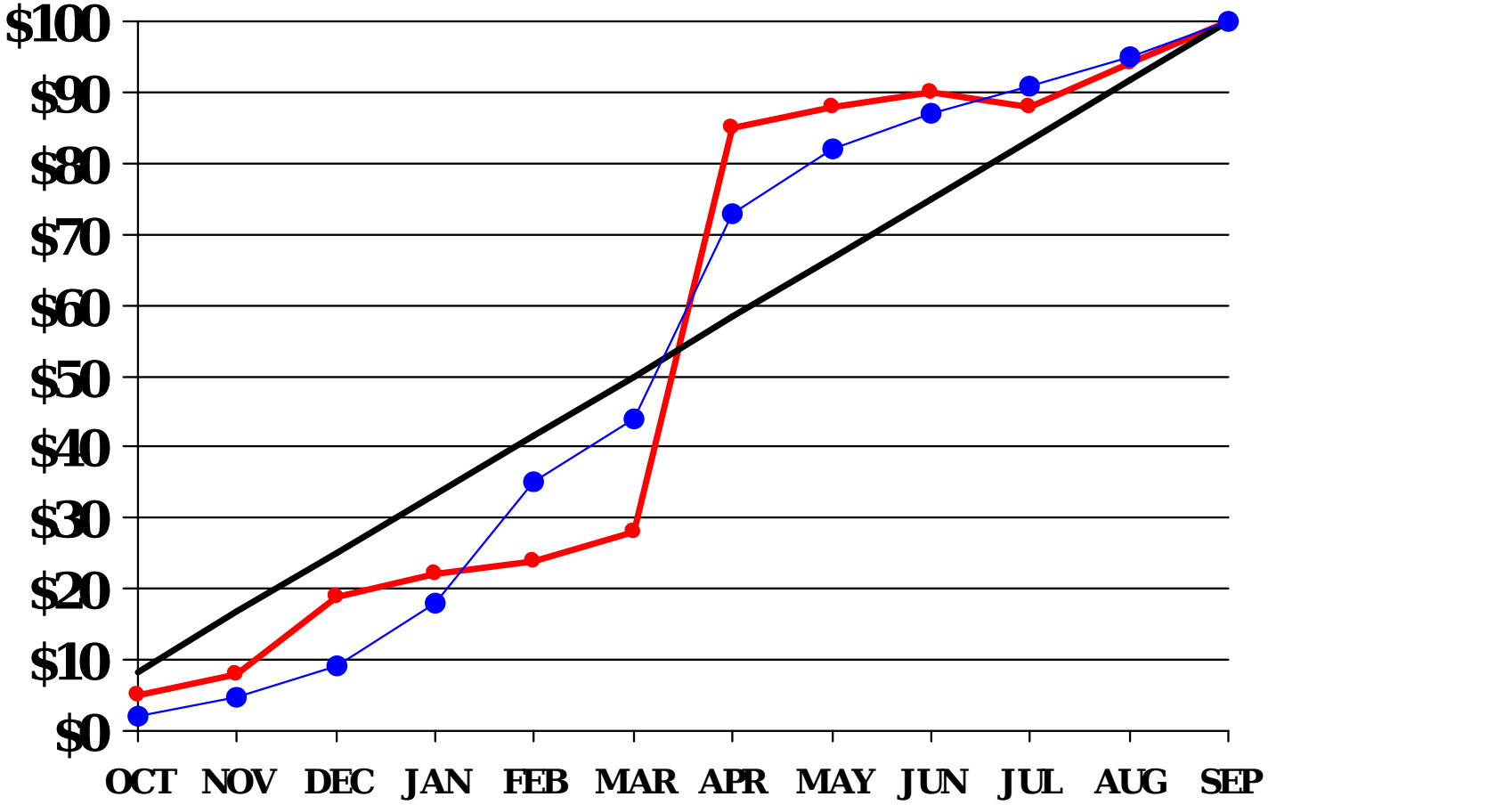
  -STRAIGHT LINE (Day in FY / 365)

  - FINPLAN (Total cumulative OBLG vs FINP

  - ACTUAL OBLIGATION (Actual / AFP

- DEPICT GRAPHICALLY OR BY SPREADSHEET

$100M BUDGET Graphic Portrayal



MID YEAR REVIEW SPREADSHEET

UNIT	CURRENT OBLIGATIONS (000)	AFP (000)	% RATE	YTD SL %	**ABOVE BELOW S/L**
1 BDE	3,215.0	4,000.0	80.4%	50%	30.4%
2 BDE	2,789.0	4,350.0	64.1%	50%	14.1%
3 BDE	1,679.0	2,900.0	57.9%	50%	7.9%
DIVARTY	1,241.0	2,100.0	59.1%	50%	9.1%
AVN BDE GROUND	58.0	120.0	48.3%	50%	-1.7%
AVN BDE FHP	11,784.0	23,400.0	50.4%	50%	0.4%
ENG BDE	1,211.0	1,800.0	67.3%	50%	17.3%
DISCOM	2,987.0	4,900.0	61.0%	50%	11.0%
ADA BN	139.0	260.0	53.5%	50%	3.5%
SIG BN	102.0	198.0	51.5%	50%	1.5%
MI BN	88.0	142.0	62.0%	50%	12.0%
CHEM CO	6.0	23.0	26.1%	50%	-23.9%
MP BN	29.0	70.0	41.4%	50%	-8.6%
AG BN	11.0	30.0	36.7%	50%	-13.3%
G1	4.0	12.0	33.3%	50%	-16.7%
G2	5.0	11.0	45.5%	50%	-4.5%
G3	2.0	5.0	40.0%	50%	-10.0%
G3 TRAINING	893.0	1,200.0	74.4%	50%	24.4%
G3 EXERCISES	4,127.0	8,900.0	46.4%	50%	-3.6%
G4	9.0	20.0	45.0%	50%	-5.0%
DTO	25.0	32.0	78.1%	50%	28.1%
SGS	3.0	5.0	60.0%	50%	10.0%
G5	0.3	1.0	30.0%	50%	-20.0%
HHC	16.0	26.0	61.5%	50%	11.5%
54TH ID (M)	$ 30,423	$ 54,505	55.8%	50%	**5.8%**
54TH ID (M) FINPLAN FOR MID YEAR		60%			
YTD EXECUTION %		55.8%			
DIFFERENCE		-4.18%			
SUMMARY: DIVISION IS 5.8% AHEAD OF STRAIGHT LINE					
HOWEVER 4.18% BEHIND FINPLAN					

Tactical Unit Budget Administration

- Task: Design an APC Master File to administer a Unit’s budget.

- Conditions:. Given a FAD depicting various MDEPs and AMSCOs, align these MDEPs, AMSCOs, and funded amounts to the MTOE of the unit.

- Standards: Students design and manage an APC file for administering a budget